

Tips for Filling out SF 278, Public Financial Disclosure Report

IN GENERAL

The following is a list of tips to help avoid common mistakes in filling out SF 278s:

- The form is due by May 15th.
- The form itself contains more detailed instructions and examples.
- Include information about the financial interests of yourself, your spouse, and your dependent children.
- If you have questions at any time, please consult an ethics official at your local NASA Center legal office. *(A list of Center contacts is at the bottom of this list.)*

For all Parts - If you have nothing to list in a Part, check the following option:

☐ After reviewing the [Instructions](#), I have no Assets or Income to report.

Personal Information Block

Date of Appointment: Be sure to complete.

Reporting Status: Be sure to mark whether you are a new entrant (i.e., a first time SF 278 filer), an annual filer, or a termination filer.

SCHEDULE A (Assets and Income)

FOR ALL ASSETS -

- Check the blocks to indicate the value of the asset and the type and amount of income, including any non-taxable income. Refer to the examples printed on the form.
- You may preface each asset with (S) for spouse, (J) for joint, or (DC) for Dependent Child.

1. Mutual Funds-

- Give the fund family name and the specific name of the fund.

Example: Vanguard Health Care Fund

Example: T Rowe Price Blue Chip Growth Fund

2. Excepted Investment Funds (EIFs) - Note that certain underlying funds may be categorized as "Excepted Investment Funds," due to their characteristics (i.e., widely held, publicly traded or widely diversified, and independently managed). This means that filers are not responsible for listing the stocks within those funds, but must still list the complete name of the fund family and fund. If you indicate that an asset is an Excepted

Investment Fund, you do not need to indicate the type of the income, but must provide its value and the amount of income even if the account is tax-deferred.

3. **Retirement Accounts-**

- Do not list your any retirement benefit from the Federal Government (EX: Thrift Savings Plan or military retirement)..
- **Defined Benefit Plan.** A defined benefit plan is a pension where an employee receives a fixed benefit for life based on factors such as number of years employed by the entity and highest amount paid. Report the name of the employer and note that the pension is a defined benefit plan.

Example: Boeing Corporation (Defined Benefit Plan)

- **Defined Contribution Plan** (IRA, 401k, 403b, etc). For any other retirement accounts that allow you to pick the investments (and often involves an employer match), you **MUST** list the underlying assets such as the full name of the stock, mutual fund family (and specific fund), or bonds. These accounts include, but are not limited to: 401(k)s, 403(b)s, IRAs, and any other defined contribution pension plans.

- If the IRA/401k is invested in a bank, S&L, or credit union (including money market accounts and Certificates of Deposit), treat the IRA as a regular savings account for reporting on Schedule A. (Such holdings are reportable only if the value of all holding in the financial institution exceed \$5,000 or income accrued to the account exceeded \$200.)

Example: Navy Federal Credit Union IRA (money market)

- If the IRA/401k (etc) is invested in individual units of securities such as stocks, bonds, or mutual funds, report the name of the each as a separate line item on Schedule A and indicate the value and income for each.

Example: Smith Barney 401k

- Fidelity Magellan Mutual Fund
- American Century Value Fund class A"
- Boeing
- Lockheed Martin
- Vanguard Health Care Fund

- Note that for either Defined Contribution or Defined Benefit plans, you should also report them on Schedule C, Part II. Report the name of the employer, note that it is a defined contribution plan, and report the date the plan began.

4. **Annuities**- Give name of annuities and state whether fixed or variable. If variable, list the underlying assets such as mutual funds (by fund family and specific fund).

Example: Smith Barney Tax Deferred Annuity (Fixed)

Example: Fidelity Growth and Guaranteed Income (Variable)

- [list each underlying asset on a separate line underneath]

5. **Insurance**- Give name of company and type (whole, universal, or variable). If variable, list the underlying assets such as mutual funds.

Example: Prudential Life insurance policy (whole life)

Example: Northwestern life insurance policy (variable life)

- [list each underlying asset on separate line]

6. **Brokerage or other Investment Accounts**- You must list on separate lines all the underlying assets in these accounts. This includes 529 education plans that allow you to choose the underlying investment assets. Provide full name of brokerage account or 529 plan as well as listing its assets.

7. **Trusts**- You must list the underlying assets of a trust in which you have a vested beneficial interest, even if it is uncertain when your right to possession will begin. This reporting requirement includes situations in which you are the grantor of a revocable living trust and you have present legal rights to the trust, property or income.

Example: Beverly C. Smith Revocable Trust (non-vested beneficiary)

Example: Morgan Black Irrevocable Trust (vested beneficiary)

- [list all underlying assets on separate lines underneath]

8. **Private Limited Partnerships**- You must list on separate lines all the underlying assets held by a private LP.

9. **"Other Income"**. For any income not identified under Block C of Schedule A, you must specify for the "Type" (e.g., salary, directors fees, ordinary income, honoraria, etc.) and for yourself the EXACT DOLLAR AMOUNT received during the calendar year under the "other income" block. However, if your spouse is employed and receives salary/wages, the employer's name is reportable -- not the amount.

Example: George Mason University ("Other Income" block: \$5,300)

Example: (S) Lockheed Martin [no need to list salary amount]

- Note that IPA detailees and Special Government Employees should identify their employer on Schedule A and on Schedule D, Part I.

10. **Honoraria** - When reporting honoraria received by you or your spouse, please remember to include the EXACT AMOUNT and the DATE for each one in the "other income" block.

SCHEDULE B

1. *Schedule B, Part I (TRANSACTIONS)*

- Be sure to indicate the transaction type, the date of the transaction, and the amount.
- Capital Gains derived from a sale listed on Schedule B must be reported on Schedule A if the total amount of income produced during the reporting period is greater than \$200. On Schedule A, the asset value for the "sold" item should reflect the value as of December 31 of the previous calendar year (e.g., if the interest was completely sold, the value would be reported as "none (or less than \$1,001)") and "type" and "amount" of income must be noted.

2. *Schedule B, Part II (GIFTS, REIMBURSEMENTS, AND TRAVEL EXPENSES)*

- Do not list travel paid for by the U.S. Government or given to the Government in connection with your official travel.

SCHEDULE C

1. *Schedule C, Part I (LIABILITIES)*

- Do not list the mortgage or home equity loan on your primary residence.
- Please ensure that you include the date incurred, interest rate, and term (if applicable) for all liabilities.
- Report the highest amount owed during the previous calendar year. For example, a piece of property that was sold or whose mortgage was paid in full during the reporting period will still have a reportable liability because of the highest amount owed requirement.

2. *Schedule C, Part II (AGREEMENTS)*

- Continuing participation in a retirement or other benefit plan of a former or current employer is reportable. For IPA detailees, please make note of your IPA agreement.

SCHEDULE D

1. *Schedule D, Part I (POSITIONS HELD OUTSIDE THE U.S. GOVERNMENT).*

- All outside positions held during the previous calendar year (except those specifically excluded in the instructions) must be included on Schedule D, Part I - regardless of compensation level. If you received compensation for your services, you must also report it on Schedule A. IPA detailees and Special Government Employees should list their employers name and employment here.

- If you list an outside activity or employment, you should check NASA's outside employment regulations at 5 C.F.R. 6901.103 to see if you need written approval to engage in them. You may contact your local legal office for more information.

2. **Schedule D, Part I (COMPENSATION OVER \$5,000)** - This only needs to be completed by nominees and new entrants. Do not complete if you are an annual filer.

SIGNATURE BLOCK: Before signing, you must review the PDF of the form to ensure it is complete and accurate. If you are filing electronically, you must use your NASA Agency User ID (AUID) and IdMAX password to electronically sign the form.

- *Information about IdMAX: You will need an AUID (e.g. jsmith) and IdMAX password to login and sign your form.* If you do not have an IdMAX username and/or password, please select the following link and follow the instructions for obtaining an account:

<https://idmax.nasa.gov/idm/instructions.jsp>

- If you have an IdMAX account, but do not recall your password, select the following link:

<https://idmax.nasa.gov/idm/user/login.jsp>

- If you require any assistance obtaining these log-in credentials, please contact the IdMAX helpdesk at 1-866-419-6297.

Legal Office Contact Information

Address questions about financial reporting to your Center's Ethics Counselor(s) as listed below.

ARC	Femy McGrath femy.d.mcgrath@nasa.gov	650-604-5116
DFRC	Brett Swanson brett.swanson@nasa.gov	661-276-3034
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JSC	Legal Office Personnel	281-483-3021
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IG Office	Contact your local IG Counsel	
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